XA-10232 PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Inventor: Kiyoharu HIGASHINO Art Unit: 3616

Appln. No.: 10/516,679 Examiner: Tiffany WEBB

Filed: December 6, 2004 Conf. No.: 6595

For: VEHICLE IMPACT ABSORPTION TYPE STEERING COLUMN DEVICE

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AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In response to the Office Action mailed on March 16, 2007, please amend the above-identified patent application as indicated below.

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper

Remarks begin on page 5 of this paper.